SIKKIM

GOVERNMENT GAZETTE

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GOVERNMENT OF SIKKIM
EXCISE(ABK) DEPARTMENT
GANGTOK.

No. 19/Excise(Abk) **Dated: 25. 03. 08.**

NOTIFICATION

In exercise of the powers conferred by section 23 of the Sikkim Excise Act,1992 (2 of 1992) and in supersession of all earlier Notifications issued on the subject, the State Government hereby imposes the rate of Excise Duty,Import Pass fee, Export Pass fee and Bottling fee of all brands of Indian Made Foreign Liquor and Beer manufactured in the state of Sikkim, imported from other States and potable foreign liquor including similar potable alcoholic Foreign liquor blended, matured, compounded, sophisticated outside India and bottled in any State of India and also imported in Sikkim for consumption to Civil Market, Army Units and Para Military Force stationed in the state of Sikkim, as under namely:-

			Local Civil (rate in in Rs/LPL/BL	Local Defence (rate in Rs/LPL/BL
1.		All brands of IMFL manufactured/bottled by Local companies.		
	a.	Whisky,Brandy,Gin,Vodka,Rum,Liqueur	66 LPL Rs.445.50	61 LPL Rs. 411.75
	b.	Wine	30 LPL Rs.65.70	- -
2.		All brands of IMFL owned by the companies located outside the state of Sikkim and bottled by local companies.		
	a.	Whisky,Brandy,Gin,Vodka,Rum Liqueur	66 LPL Rs.445.50	53.5 LPL Rs.361.13
	b.	Wine	43.50 LPL	38.00 LPL
3.		IMFL imported from other states		
	a.	Whisky,Brandy,Gin,Vodka & Rum,Liqueur	66 LPL Rs.445.50	58.50 LPL Rs.394.88
	b.	Wine	68.50 LPL	63.50 LPL
	c.	Ready to drink beverages	70 LPL Rs.38.50	- -
4.		Beer manufactured in Sikkim and imported from other states.Rate in Rs. per case of 7.80 BL	Rs.88 per case	Rs.65 per BL

5.		Scotch bottled in any state of India		
	a.	Whisky(Scotch)Brandy,Cognac,Vodka,Gin, Liqueurs,Cordials,bitters and Rum	125.00 LPL Rs.843.75	100.00 LPL Rs.675.00
	b.	Wine	80.00 LPL	65.00 LPL
6.	(i)	Import Pass fee on IMFL imported from other states.	Rs.30 LPL Rs.202.50	Rs.30 LPL Rs.202.50
	(ii)	Bottling fee on IMFL owned by the companies located outside the state of Sikkim and bottled by local companies.	Rs.15 LPL Rs. 101.25	- -
	(iii)	Export pass fee on IMFL	Rs. 06 per case	-
	iv	Export Pass fee on beer	Rs. 03 per case	
	Vi	Import pass fee on beer imported from other States.	Rs. 05 per B.L.	

The Notification shall come into force with effect from 1.4.2008.

M.K.PRADHAN
COMMISSIONER
EXCISE (ABKARI) DEPARTMENT
GOVERNMENT OF SIKKIM

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